

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
:
DPH HOLDINGS CORP., et al. : Case No. 05-44481 (RDD)
:
Reorganized Debtors. : (Jointly Administered)
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AFFIDAVIT OF SERVICE

I, Darlene Calderon, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Reorganized Debtors in the above-captioned cases.

On December 30, 2011, I caused to be served the documents listed below (i) upon the parties listed on Exhibit A hereto via electronic notification, and (ii) upon the party listed on Exhibit B hereto via postage pre-paid U.S. mail:

- 1) Reorganized Debtors' Supplemental Reply with Respect to Proof of Administrative Expense Claim Number 19276 ("Supplemental Reply - United States Customs and Border Protection") (Docket No. 21783) [a copy of which is attached hereto as Exhibit C]
- 2) Reorganized Debtors' Supplemental Reply with Respect to Proof of Claim Number 2578 ("Supplemental Reply Regarding U.S. Department of Health and Human Services Claim") (Docket No. 21784) [a copy of which is attached hereto as Exhibit D]

On December 30, 2011, I caused to be served the document listed below upon the parties listed on Exhibit E hereto via overnight mail:

- 3) Reorganized Debtors' Supplemental Reply with Respect to Proof of Administrative Expense Claim Number 19276 ("Supplemental Reply - United States Customs and Border Protection") (Docket No. 21783) [a copy of which is attached hereto as Exhibit C]

On December 30, 2011, I caused to be served the document listed below upon the parties listed on Exhibit F hereto via overnight mail:

- 4) Reorganized Debtors' Supplemental Reply with Respect to Proof of Claim Number 2578 ("Supplemental Reply Regarding U.S. Department of Health and Human Services Claim") (Docket No. 21784) [a copy of which is attached hereto as Exhibit D]

Dated: January 5, 2012

/s/ Darlene Calderon

Darlene Calderon

State of California
County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 5th day of January, 2012, by Darlene Calderon, proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature: /s/ Vanessa R. Quiñones

Commission Expires: 10/20/15

EXHIBIT A

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Winthrop Couchot Professional Corporation	Marc. J. Winthrop	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660		949-720-4100	949-720-4111	mwinthrop@winthropcouchot.com	Counsel to Metal Surfaces, Inc.
Winthrop Couchot Professional Corporation	Sean A. O'Keefe	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660		949-720-4100	949-720-4111	sokeefe@winthropcouchot.com	Counsel to Metal Surfaces, Inc.
Womble Carlyle Sandridge & Rice, PLLC	Allen Grumbine	550 South Main St		Greenville	SC	29601		864-255-5402	864-255-5482	agrumbine@wCSR.com	Counsel to Armacell
Womble Carlyle Sandridge & Rice, PLLC	Michael G. Busenkell	222 Delaware Avenue	Suite 1501	Wilmington	DE	19801				mbusenkell@wCSR.com	Counsel to Chicago Miniature Optoelectronic Technologies, Inc.
Woods Oviatt Gilman LLP	Ronald J. Kisinski	700 Crossroads Bldg	2 State St	Rochester	NY	14614		585-362-4514	585-362-4614	rkisicki@woodsoviatt.com	
Zeichner Ellman & Krause LLP	Stuart Krause	575 Lexington Avenue		New York	NY	10022		212-223-0400	212-753-0396	skrause@zeklaw.com	Counsel to Toyota Tsusho America, Inc.

EXHIBIT B

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE ZIP	PHONE	PARTY / FUNCTION
United States Trustee	Brian Masumoto	33 Whitehall Street	21st Floor	New York	NY 10004-2112	212-510-0500	Counsel to United States Trustee

EXHIBIT C

Hearing Date and Time: January 12, 2012 at 10:00 a.m. (prevailing Eastern time)
Supplemental Response Date and Time: January 10, 2012 at 4:00 p.m. (prevailing Eastern time)

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
155 North Wacker Drive
Chicago, Illinois 60606
John Wm. Butler, Jr.
John K. Lyons
Ron E. Meisler

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036

Attorneys for DPH Holdings Corp., et al.,
Reorganized Debtors

DPH Holdings Corp. Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

DPH Holdings Corp. Legal Information Website:
<http://www.dphholdingsdocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- X
:
In re : Chapter 11
:
DPH HOLDINGS CORP., et al. : Case No. 05-44481 (RDD)
:
Reorganized Debtors. : (Jointly Administered)
:
----- X

**REORGANIZED DEBTORS' SUPPLEMENTAL REPLY WITH RESPECT TO
PROOF OF ADMINISTRATIVE EXPENSE CLAIM NUMBER 19276**

("SUPPLEMENTAL REPLY — UNITED STATES
CUSTOMS AND BORDER PROTECTION")

DPH Holdings Corp. and its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), hereby submit this Supplemental Reply With Respect To Proof Of Administrative Expense Claim Number 19276 (the "Supplemental Reply") and respectfully represent as follows:

A. Preliminary Statement

1. On July 15, 2009, United States Customs and Border Protection (the "Claimant") filed administrative expense claim number 19276 (the "Proof of Claim") against Delphi Corporation ("Delphi"). The Proof of Claim includes (i) \$200,000.00 in liquidated damages for Delphi's failure to file reconciliation entries associated with Claimant's Case Number 2009-3801-200854-01 (the "Liquidated Damages Claim"), (ii) \$1,239.95 in accrued interest based on four interest-reconciliation entries (the "Interest Claim"), and (iii) unliquidated duties that may liquidate with duty, fees, or other charges due to Claimant (the "Unliquidated Claim," and together with the Liquidated Damages Claim and the Interest Claim, the "Claim"). All liquidated amounts asserted in the Claim have since been fully satisfied; the Claimant has not provided any support in law or fact to support a right to payment under the Unliquidated Claim; and the time to assert other amounts or otherwise amend the Claim has passed. Accordingly, this Court should enter an order disallowing and expunging the Claim in its entirety.

B. Background

2. On October 8 and 14, 2005, Delphi and certain of its subsidiaries and affiliates, former debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Code").

3. On July 15, 2009, the Claimant filed its Claim.

4. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors. In connection with the consummation of the Modified Plan, Delphi emerged from chapter 11 as DPH Holdings Corp.

5. On March 19, 2010, the Reorganized Debtors objected to the Claim pursuant to the Reorganized Debtors' Forty-Sixth Omnibus Objection Pursuant To 11 U.S.C. § 503(b) And Fed. R. Bankr. P. 3007 To (I) Disallow and Expunge Certain Administrative Expense (A) Books And Records Claims, (B) Methode Electronics Claims, (C) State Workers' Compensation Claims, (D) Duplicate State Workers' Compensation Claims, (E) Workers' Compensation Claims, (F) Transferred Workers' Compensation Claims, (G) Tax Claims, (H) Duplicate Insurance Claims, And (I) Severance Claims, (II) Disallow and Expunge (A) A Certain Duplicate Workers' Compensation Claim, (B) A Certain Duplicate Tax Claim, And (C) A Certain Duplicate Severance Claim, (III) Modify Certain Administrative Expense (A) State Workers' Compensation Claims and (B) Workers' Compensation Claims, and (IV) Allow Certain Administrative Expense Severance Claims (Docket No. 19711) (the "Forty-Sixth Omnibus Claims Objection").

6. On April 16, 2010, the Claimant filed the Response Of the United States of America To Debtors' Forty-Sixth Omnibus Claims Objection (Docket No. 19867) (the "Response").

7. On December 13, 2011, the Reorganized Debtors filed the Notice Of Sufficiency Hearing With Respect To Reorganized Debtors' Objection To Proof Of

Administrative Expense Claim Number 19276 (Docket No. 21763) (the "Sufficiency Hearing Notice").

8. By the Sufficiency Hearing Notice, the Reorganized Debtors scheduled a hearing (the "Sufficiency Hearing") on January 12, 2012 at 10:00 a.m. (prevailing Eastern time) in this Court to address the legal sufficiency of the Claim and whether the Claim states a colorable claim against Delphi.

9. The Reorganized Debtors are filing this Supplemental Reply to implement Article 9.6(a) of the Modified Plan, which provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests."

10. This Supplemental Reply is filed pursuant to paragraph 9(b)(i) of the Claims Objection Procedures Order. Pursuant to paragraph 9(b)(ii) of the Claims Objection Procedures Order, if a Claimant wishes to file a supplemental pleading in response to this Supplemental Reply, the Claimant shall file and serve its response no later than two business days before the scheduled Sufficiency Hearing – i.e., by January 10, 2012.

C. Relief Requested

11. By this Supplemental Reply, the Reorganized Debtors request entry of an order disallowing and expunging proof of administrative expense claim number 19276 in its entirety.

D. Claimant's Burden Of Proof And Standard For Sufficiency Of Claim

12. The Reorganized Debtors respectfully submit that the Claim fails to state a claim against the Debtors under rule 7012 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"). Pursuant to Bankruptcy Rule 7012, a claimant must provide facts that

plausibly support a claim upon which relief can be granted. Fed. R. Bankr. P. 7012(b). The Claimant has not provided any facts to support a right to further payment by the Reorganized Debtors.¹ Accordingly, the Reorganized Debtors' objection to the Claim should be sustained and the Claim should be disallowed and expunged in its entirety, subject to any rights the Claimant may have under to section 502(j) of the Bankruptcy Code.

13. The burden of proof to establish a claim against the Debtors rests on the claimant and, if a proof of claim does not include sufficient factual support, such proof of claim is not entitled to a presumption of prima facie validity pursuant to Bankruptcy Rule 3001(f). See, e.g., In re Spiegel, Inc., Nos. 03-11540, 06-CV-13477, 2007 WL 2456626, at *15 n.6 (S.D.N.Y. Aug. 22, 2007) (the claimant always bears the burden of persuasion and must initially allege facts sufficient to support the claim); In re WorldCom, Inc., No. 02-13533, 2005 WL 3832065, at *4 (Bankr. S.D.N.Y. Dec. 29, 2005) (only a claim that alleges facts sufficient to support legal liability to claimant satisfies claimant's initial obligation to file substantiated proof of claim); see also In re Allegheny Int'l, Inc., 954 F.2d 167, 173 (3d Cir. 1992) (in its initial proof of claim filing, claimant must allege facts sufficient to support claim); In re Chiro Plus, Inc., 339 B.R. 111,

¹ In an attachment to its Proof of Claim, the Claimant attempts to "reserve[a] right to amend th[e] claim to assert subsequently discovered liabilities." Pursuant to section 9.6(d) of the Modified Plan, "Any claim (whether a newly filed Claim or an amendment to a previously filed Claim) filed after the later of (i) the Effective Date, (ii) with respect to Claims for rejection damages, the bar date established pursuant to Article 8.3 of this Plan for the filing of such claims, (iii) with respect to Claims that are Administrative Claims, the bar date established pursuant to Articles 10.2 and 10.5 of this Plan, or (iv) with respect to Claims that are Prepetition Employee Related Obligations, the bar date established pursuant to Article 7.12(b) of this Plan, shall not be recognized, or recorded on the claims register, by the Claims Agent and shall be disallowed automatically without the need for any objection from the Debtors or the Reorganized Debtors unless such untimely filing is expressly authorized by an order of the Bankruptcy Court." Accordingly, should the Claimant to amend its Administrative Claim such amendment would not be recognized or recorded on the claims register, as the time for such amendments has passed.

113 (D.N.J. 2006) (claimant bears initial burden of sufficiently alleging claim and establishing facts to support legal liability); In re Armstrong Finishing, L.L.C., No. 99-11576-C11, 2001 WL 1700029, at *2 (Bankr. M.D.N.C. May 2, 2001) (only when claimant alleges facts sufficient to support its proof of claim is it entitled to have claim considered prima facie valid); In re United Cos. Fin. Corp., 267 B.R. 524, 527 (Bankr. D. Del. 2000) (claimant must allege facts sufficient to support legal basis for its claim to make a prima facie case).

14. For purposes of sufficiency, this Court has determined that the standard of whether a claimant has met its initial burden of proof to establish a claim should be similar to the standard employed by courts in deciding a motion to dismiss under Bankruptcy Rules 7012 and 9014. See H'rg Tr. 52:24-53:1, Jan. 12, 2007 (Docket No. 7118). Pursuant to that standard, a motion to dismiss should be granted if a claimant fails to make "[f]actual allegations . . . enough to raise a right to relief above the speculative level [to a plausible level],' assuming (of course) that all the allegations in the complaint are true." Bradley v. Rell, 703 F. Supp. 2d 109, 115 (N.D.N.Y. 2010) (quoting Bell Atl. Corp. v. Twombly, 550 U.S. 544, 555 (2007)). Essentially, a claimant must provide facts that plausibly support a legal liability against the Debtors.

15. This Court further established that the sufficiency hearing standard is consistent with Bankruptcy Rule 3001(f), which states that "[a] proof of claim executed and filed in accordance with these Rules shall constitute prima facie evidence of the validity and amount of the claim." Fed. R. Bankr. P. 3001(f) (emphasis added). Likewise, Bankruptcy Rule 3001(a) requires that the "proof of claim shall conform substantially to the appropriate Official Form" and Bankruptcy Rule 3001(c) requires that "[w]hen a claim . . . is based on a writing, the original

or a duplicate shall be filed with the proof of claim." Fed. R. Bankr. P. 3001(a), (c). See H'rg Tr. 52:17-22, Jan. 12, 2007 (Docket No. 7118).

E. Argument Regarding The Claim

16. All Liquidated Amounts Asserted In The Claim Have Been Satisfied. In the Response, the Claimant asserts that Reorganized Debtors have not presented any factual or legal support to disallow or expunge the Claim (Response at ¶¶ 6, 7, and 14). The Reorganized Debtors have reviewed the information attached to the Claim and the Response and dispute that any amounts asserted in the Claim, including the Liquidated Damages Claim, the Interest Claim, and the Unliquidated Claim, remain owing.

(a) The Liquidated Damages Claim Has Been Satisfied. In the Proof of Claim, the Claimant assigned Case Number 2009-3801-200854-01 to the Liquidated Damages Claim. In a letter dated September 25, 2009, the Claimant stated that the Liquidated Damages Claim would be cancelled upon payment, within sixty days, of a \$500.00 check or money order made payable to the Claimant (See Exhibit A). On October 13, 2009, in check number 0900771707, made payable to the Claimant, the Reorganized Debtors paid \$500.00 in satisfaction of the Liquidated Damages Claim. Id. The Claimant closed Case Number 2009-3801-200854-01 and no further amounts are owed.

(b) The Interest Claim Has Been Satisfied. On July 30, 2009, the Debtors paid in full the amounts owed under the Interest Claim by four separate checks made payable to the Claimant, as illustrated in the chart below:

Customs Bill Number	Entry Number	Amount Claimed	Amount Paid	Check Number
453428072	300-48329715	\$858.52	\$858.52	0900766529 (<u>See Exhibit B</u>)

453428083	300-48329897	\$92.12	\$92.12	0900766526 (See Exhibit B)
453428094	300-48330119	\$120.09	\$120.09	0900766525 (See Exhibit B)
453428107	300-48330317	\$169.22	\$169.22	0900766528 (See Exhibit B)
Total		\$1,239.95	\$1,239.95	

17. The Claimant cannot provide support in law or fact to support the Unliquidated Claim. The Claimant, in its Proof of Claim and its Response, has not proven any set of facts that support a right to payment from the Reorganized Debtors with respect to the Unliquidated Claim. Accordingly, the Reorganized Debtors assert that (a) the Claimant has not met its burden of proof to establish a claim against the Reorganized Debtors, (b) the Unliquidated Claims are not entitled to a presumption of prima facie validity pursuant to Bankruptcy Rule 3001(f), and (c) the Unliquidated Claim fails to state a claim against the Reorganized Debtors under Bankruptcy Rule 7012. Because the Claimant cannot provide facts or law supporting its claims, the Unliquidated Claim should be disallowed and expunged in its entirety, subject to any rights the claimant may have under section 502(j) of the Bankruptcy Code. Moreover, the Reorganized Debtors' books and records for this vendor reflect a zero balance. Accordingly, the Claim should be disallowed and expunged in its entirety.

F. Conclusion

18. For the foregoing reasons, the Reorganized Debtors assert that the Claim has been fully satisfied and no longer asserts a viable claim against the Debtors. Accordingly, this Court should enter an order disallowing proof of administrative expense claim number 19276 in its entirety.

WHEREFORE the Reorganized Debtors respectfully request that this Court enter an order (a) disallowing and expunging the Claim in its entirety and (b) granting the Reorganized Debtors such other and further relief as is just.

Dated: New York, New York
December 30, 2011

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John K. Lyons
John Wm. Butler, Jr.
John K. Lyons
Ron E. Meisler
155 North Wacker Drive
Chicago, Illinois 60606

- and -

Four Times Square
New York, New York 10036

Attorneys for DPH Holdings Corp., et al.,
Reorganized Debtors

EXHIBIT A

AFC 29206



**U.S. Customs and
Border Protection**
SEP 25 2009

112-6748226-0

2009-3801-200854-01 (VK)

Mr. Ralph S. Klip
Delphi Corporation
5825 Delphi Drive
Troy, MI 48098-2815

Dear Mr. Klip:

We received your petition, dated July 7, 2009, in which you seek relief from liquidated damages assessed pursuant to title 19, United States Code, section 1484(b) and title 19, Code of Federal Regulations, parts 113.62(b) and 142.12. Upon review of this case, we are satisfied that the 89 entries that were due for reconciliation by April 30, 2009 have been properly reconciled. However, the entries were not reconciled within the time frame specified by U.S. Customs and Border Protection regulations. We therefore find that a violation did occur and our claim for liquidated damages is valid.

Pursuant to the U.S. Customs and Border Protection Mitigation Guidelines, dated February 2004, our claim will be canceled upon payment of the Option 1 amount of \$500.00. This decision is conditioned upon remittance of the stated amount within sixty (60) days from the date of this decision. Payment should be in the form of a corporate check, certified check, or money order; drawn on a U.S. bank; payable in U.S. funds; and made payable to the order of "U.S. Customs and Border Protection."

For questions or further information, you may contact paralegal specialist Vie Knighton at (313) 442-0222.

Sincerely,

Betty Seymann
Wanda Vela
Fines, Penalties & Forfeitures Officer

RECEIVED

SEP 28 2009

Delphi Tax/Customs

Delphi Mechatronic Systems, Inc.
Case No. 05-44567 (RDD)

Administrative Expense Claim
Liquidated Damages

CBP Case Number	Violation Date	Violation	Amount Due
2009-3801-200854-01	April 1, 2009	other liquidation damages 19 U.S.C. § 1484(B)	\$200,000.00

This violation was a result of debtor's failure to file reconciliation on flagged entry summaries.

DELPHI
P.O. Box 972930
El Paso, TX 79997-2930

DEBTOR-IN-POSSESSION

B Pg 41 of 79

DATE: October 13, 2009
TRACE NUMBER: 14102000300019
CHECK NUMBER: 0900771707
AMOUNT PAID: \$500.00
U.S. DOLLARS

DELPHI

00003 CKS 6A 09242 - 0900771707 NNNN 2825100005007 X348A1 C
BUREAU OF CUSTOMS AND BORDER PROTEC
PO BOX 70946
CHARLOTTE NC 28272-0946

SUPPLIER NO: 00178919007

INVOICE DATE	INVOICE NUMBER	BOL DESCRIPTION	P.O. REF.	INVOICE AMOUNT	DISCOUNT AMOUNT	AMOUNT
10/05/09	1900155370	AFC29206 EW AFC29206	N/A	\$500.00	\$0.00	\$500.00
		TOTALS:		\$500.00	\$0.00	\$500.00

Part level line item detail is attainable from Covisint Web application by registering through Delphi's Supplier Portal <https://portal.covisint.com/portal/> and requesting the Delphi ePayments application.

**This check is payment for
Liquidated Damages Claim #
2009 3801 200854-01
Entry: 112-6948226-0
Please See Attached
Tax ID: 38-343047300**

PLEASE DETACH BEFORE DEPOSITING CHECK

DELPHI
P.O. Box 972930
El Paso, TX 79997-2930

CHECK
NUMBER 0900771707

50-93
213

October 13, 2009

*** VOID AFTER 180 DAYS ***

DEBTOR-IN-POSSESSION

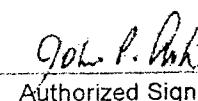
PAY BUREAU OF CUSTOMS AND BORDER PROTEC
TO THE
ORDER OF:

CHECK AMO
\$500.00

PAY IN U.S. DOLLARS

EXACTLY *****500 DOLLARS AND 00 CENTS

 SECURITY FEATURES
INCLUDED:
SEE DETAILS ON BACK


John P. Park
Authorized Signature

Morgan Chase Bank, N.A.
Racuse, NY

0900771707 0213093791

60125044211

DEPARTMENT OF HOMELAND SECURITY U. S. OF CUSTOMS AND BORDER PROTECTION	CASE NUMBER F01 2009380120085401
NOTICE OF PENALTY OR LIQUIDATED DAMAGES INCURRED AND DEMAND FOR PAYMENT	PORT CODE AND NAME 3801 DETROIT, MI CLOSED - PAID
19 USC 1618, 19 USC 1623	AMT <u>\$ 500.00</u> DATE <u>10/16/09</u>
DELPHI MECHATRONIC SYSTEMS INC PO BOX 5091 TROY MI 48007	FROM <u>DELPHI</u>
ID: 38358983400	CHECK NO. <u>0900771707</u>
DEMAND IS HEREBY MADE FOR PAYMENT OF LIQUIDATED DAMAGES ASSESSED AGAINST YOU FOR VIOLATION OF LAW OR REGULATION, OR BREACH OF BOND, AS SET FORTH BELOW: FAILURE TO FILE RECONCILIATION ON FLAGGED ENTRY SUMMARIES (SEE LIST). MITIGATION WILL NOT BE CONSIDERED UNTIL A RECONCILIATION ENTRY COVERING ONLY THE LISTED FLAGGED ENTRY SUMMARIES, HAS BEEN ACCEPTED WITH ALL APPLICABLE DUTIES, TAXES, FEES AND INTEREST ATTACHED. IN ACCORDANCE WITH PART 172 OF THE CBP REGULATIONS, THE FILING OF THE RECONCILIATION ENTRY (IES) COVERING THE LISTED FLAGGED ENTRY SUMMARIES, WILL BE TREATED AS A PETITION FOR RELIEF.	
DEBTOR IN POSSESSION	

RECEIVED

OCT 21 2009

CHECK
NUMBER 0900771707

October 13, 2009

*** VOID AFTER 180 DAYS ***

50-937
213DELPHI
P.O. Box 972030
Dallas, TX 75207-2030

DEBTOR IN POSSESSION

Delphi Tax/Customs

TO THE
BUREAU OF CUSTOMS AND BORDER PROTECCHECK AMOUNT
\$500.00

PAY IN U.S. DOLLARS

EXACTLY *****500 DOLLARS AND 00 CENTS

JPMorgan Chase Bank, N A
Syracuse, NYSECURITY FEATURES
INCLUDED:
SEE DETAILS ON BACK*John P. Park*

Authorized Signature

2009 - 3801- 200854-01

0900771707 10213093790

60125044211

UNITED STATES ATTORNEY

TIME LIMIT FOR PAYMENT OR FILING PETITION FOR RELIEF:
60 DAYS FROM THE DATE OF THIS NOTICE

SIGNATURE:	TITLE	DATE
WANDA E VELA BY	FP&F OFFICER 313-442-0369	05/27/2009

EXHIBIT B

Delphi Mechatronic Systems, Inc.
Case No. 05-44567 (RDD)

Administrative Expense Claim
Interest - Reconciliation Entries

Bill Number	Entry Number	Entry Date	Liquidation Date	Interest Due
✓ 45342807	300-48329715	May 11, 2009	July 17, 2009	\$858.52
✓ 45342808	300-48329897	May 18, 2009	July 17, 2009	\$92.12
✓ 45342809	300-48330119	May 22, 2009	July 17, 2009	\$120.09
✓ 45342810	300-48330317	May 29, 2009	July 17, 2009	\$169.22
Total =				<u>\$1,239.95</u>

Interest will continue to accrue until paid.

Microsoft Access - [Post Entry Log]

File Edit View Insert Format Records Tools Window Help

Type a question for help

Record Counter 6934637 Last Update 7/17/2009 4:26:17 PM

Post Entry Log

Entry Number 300-4832971-5 Date Received in P.E. Dept. 7/27/2009 Status CLOSED

Master File Entry #: 300-4832960-8 Entry Summary Date File Location CLOSED

Customs Due Date 8/14/2009

Documentation Received

Issue Date Document

CBP 19
CBP 28
CBP 29
CBP 5955a
7/17/2009 CBP 6084 (Bill)
TIB Import Date
OTHER

Comment: pz3qpk - 7/31/2009 - Received Check and sent to Customs via FedEx AWB 8665 3899 0543. R. Kip

Calculate Future Dates Date Response Submitted by P.E. Dept. 7/31/2009

Notify Recon Team

Remove check only if Post Entry action has NO affect on Recon Process

Liquidation Notes (ABI):
Liquidated

Liquidation Date 7/17/2009

Date ABI Liq Status Last Checked: 11/10/2020

Destroy Date:

Iron Mountain Bar Code Label No:

Protests, Petitions, And P.E.A.Y.

Entry Information / Recon Flagging

TIB Info

↳ Issues per CBP 28, CBP 29, etc.

IE, Bond Liquidated Damages

Liquidated Damages / Bill / Payment Info

Increases And Refund

LIQUIDATED DAMAGES (CBP 5955A)

Case # Liquidated Damages Penalty Status

Date Issued Demand Amount Option 1 Amount

Offer in Compromised Amount

Claim Cancelled

Type of Liq Damages

Late File Days Late No File

Value Reconciliation

Issue - Recon Not Filed on Underlying Entry Summaries or Late Filed

Number of Underlying Entries:

In-Bond Failure TIB Other

26-Digit Account Code billed by Broker: DG24000000078301000000000000

Note: If Increase Duty Billed, Check "Notify Recon Team" if Flagged for Reconciliation

CUSTOMS BILL (CBP 6084) PAYMENT INFORMATION

Bill Number 453428072 Check Amount \$858.52

Date Issued 7/17/2009 Check Date 7/30/2009

Bill Amount \$858.52 Check Number 900766529

Bill Cancelled AFC Number 29190

Paid By Broker
Paid By Broker - To Be Reimbursed by Delphi

Record: 1 of 9 of 9 (Filtered)

Form View

Start Inbox - Microsoft Outlook Microsoft Office OnDemand - [336570] 1:43 PM

DEBTOR-IN-POSSESSION

DATE: July 30, 2009
TRACE NUMBER: 14102000120999
CHECK NUMBER: 0900766529
AMOUNT PAID: \$858.52
U.S. DOLLARS

DELPHI

00005 CKS 6A 09230 - 0900766529 NNNN 2105100005006 X348A1 C
BUREAU OF CUSTOMS AND BORDER PROTEC
PO BOX 70946
CHARLOTTE NC 28272-0946



SUPPLIER NO: 00178919007

INVOICE DATE	INVOICE NUMBER	BOL DESCRIPTION	P.O. REF.	INVOICE AMOUNT	DISCOUNT AMOUNT	NE AMOUNT
07/27/09	1900298025	AFC29190 DA AFC29190 TOTALS	N/A	\$858.52	\$0.00	\$858.52
				\$858.52	\$0.00	\$858.52

Part level line item detail is attainable from Covisint Web application by registering through Delphi's Supplier Portal <https://portal.covisint.com/portal/> and requesting the Delphi ePayments application.

Payment for Customs Bill Number:

453428072
Entry Number: **300-48329715**

Tax ID: 38-343047300
Please See Attached Bill

PLEASE DETACH BEFORE DEPOSITING CHECK

DELPHI
P.O. Box 972930
El Paso, TX 79997-2930

CHECK NUMBER **0900766529**

50-937
213

DEBTOR-IN-POSSESSION

July 30, 2009

PAY **BUREAU OF CUSTOMS AND BORDER PROTEC**
TO THE
ORDER OF:

*** VOID AFTER 180 DAYS ***

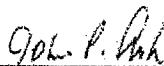
CHECK AMOUNT
\$858.52

PAY IN U.S. DOLLARS

EXACTLY *****858 DOLLARS AND 52 CENTS

JPMorgan Chase Bank, N.A.
P.O. Box 972930
El Paso, TX 79997-2930

 SECURITY FEATURES
INCLUDED:
SEE DETAILS ON BACK


Authorized Signature

0900766529 0213093791

601250442

U.S. CUSTOMS
ID BORDER PROTECTION
BOX 70946
LOTTE NC 28272

ON THIS DATE	REFERENCE NO/MF	ASSIGNMENT NO	TYPE OF CHARGE	AMOUNT
2009-07-10	REF 92/5071 B Pg 4710 0719	REF 92/5071 B Pg 4710 0719	INTEREST	036.52

RECEIVED

JUL 27 2009

Delphi Tax/Customs

REFER INQUIRIES TO:

DET. MI
DIRECTOR
NAMARA BLDG RR 200
DET MI 48226

04.00

PINK COPY OF BILL MUST BE MAILED WITH YOUR PAYMENT

FOR OVERNIGHT PAYMENT ADDRESS GO TO CBP-60V/BILL PAYMENT
MI MECHATRONIC SYSTEMS I B3 SURETY T&I

FOR PROPER CREDIT TO YOUR ACCOUNT
PAY FULL AMOUNT DUE UPON RECEIPT ►

036.52

AMOUNT DUE AFTER
(INCLUDING INTEREST) ►

04-15-09 ►

061.35

YOUR CUSTOMS IMPORTER NO.

BILL DATE

BILL NUMBER

38-356983300

07-17-09

453426072

ASE ADVISE OF ANY CHANGE OF ADDRESS

Microsoft Access - [Post Entry Log]

File Edit View Insert Format Records Tools Window Help

Type a question for help

Post Entry Log

Record Counter 6334688 Last Update 7/31/2009 4:25:13 PM

Entry Number 300-4832989-7 Date Received in P.E. Dept. 7/27/2009 Status CLOSED

Master File Entry #: 300-4832980-8 Entry Summary Date File Location CLOSED

Customs Due Date 8/14/2009

Document(s) Issued

Issue Date	Document
CBP 19	
CBP 28	
CBP 29	
7/17/2009	CBP 5955A (Bill)
	TIB Import Date
	OTHER

New Comment: pz3qpk - 7/31/2009 - Received Check and sent to Customs via FedEx AWB 8665 3899 0543. R. Kilp

Calculate Future Dates

Date Response Submitted by P.E. Dept. 7/31/2009

Notify Recon Team

Remove check only if Post Entry action has NO affect on Recon Process

Liquidation Notes (ABI): Liquidated

Liquidation Date 7/17/2009

Date ABI Liq Status Last Checked 11/10/2020

Destroy Date:

Iron Mountain Bar Code Label No:

Date Sent to Offsite Storage:

I.E. Bond Liquidated Damages:

Liquidated Damages / Bill / Payment Info:

Interest And Refund:

Protect, Petitions And P.E.A.'s

Entry Information / Recon Flagging

↳ Issued per CBP 28, CBP 29, etc.

LIQUIDATED DAMAGES (CBP 5955A)

Case #: Liquidated Damages | Penalty | Secure

Date Issued Demand Amount Option 1 Amount

Offer in Compromise Amount

Claim Cancelled

Type of Liq Damages

Late File Days Late No File

Value Reconciliation

Issue - Recon Not Filed on Underlying Entry Summaries or Late Filed

Number of Underlying Entries:

In-Bond Failure TIB Other

26-Digit Account Code billed by Broker: DG24000000078301000000000000

Note: If Increase Duty Billed, Check "Notify Recon Team" if Flagged for Reconciliation

CUSTOMS BILL (CBP 6084) PAYMENT INFORMATION

Bill Number 453429083 Check Amount \$92.12

Date Issued 7/17/2009 Check Date 7/30/2009

Bill Amount \$92.12 Check Number 300766526

Bill Cancelled AFC Number 29191

Paid By Broker

Paid By Broker - To Be Reimbursed by Delphi

Check Canceled

Record: 14 4 > 11 > 1 of 90 (Filtered)

Form View

Start

Inbox - Microsoft Outlook Microsoft Office OneDrive - [385370]

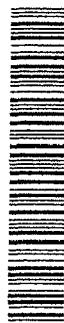
1:43 PM

DEBTOR-IN-POSSESSION

DATE: July 30, 2009
TRACE NUMBER: 14102000120996
CHECK NUMBER: 0900766526
AMOUNT PAID: \$92.12
U.S. DOLLARS

DELPHI

00002 CKS BA 09210 - 0900766526 NNNN 2105100005006 X348A1 C
BUREAU OF CUSTOMS AND BORDER PROTEC
PO BOX 70946
CHARLOTTE NC 28272-0946



SUPPLIER NO: 00178919007

INVOICE DATE	INVOICE NUMBER	BOL DESCRIPTION	P.O. REF.	INVOICE AMOUNT	DISCOUNT AMOUNT	NE AMOUNT
07/27/09	1900118178	AFC29191 DA AFC29191 TOTALS	N/A	\$92.12	\$0.00	\$92.12
				\$92.12	\$0.00	\$92.12

Part level line item detail is attainable from Covisint Web application by registering through Delphi's Supplier Portal <https://portal.covisint.com/portal/> and requesting the Delphi ePayments application.

Payment for Customs Bill Number:

453428083

Entry Number: 300-48329897

Tax ID: 38-343047300

Please See Attached Bill

PLEASE DETACH BEFORE DEPOSITING CHECK

DELPHI
P.O. Box 972930
El Paso, TX 79997-2930

CHECK NUMBER 0900766526

50-937
213

DEBTOR-IN-POSSESSION

July 30, 2009

PAY BUREAU OF CUSTOMS AND BORDER PROTEC
TO THE
ORDER OF:

*** VOID AFTER 180 DAYS ***

CHECK AMOUNT
\$92.12

PAY IN U.S. DOLLARS

EXACTLY *****92 DOLLARS AND 12 CENTS

JPMorgan Chase Bank, N.A.
New York, NY

SECURITY FEATURES
INCLUDED:
SEE DETAILS ON BACK

John A. Bush
Authorized Signature

0900766526 0213093791

601250442

U.S. CUSTOMS
D BORDER PROTECTION
BOX 70946
LOTTE NC 28272

ON THIS DATE	REFERENCE NAME	ASSIGNMENT NUMBER	TYPE OF CHARGE	AMOUNT
2009-07-17	12/30/11	12/30/11	INTEREST	\$2.42
B Pg 50 09 07 19				

FOR SERVICE/CHARGE AT:

DETROIT MI

REFER INQUIRIES TO:

DET MI
DIRECTOR
AMARA BLDG RM 200
DET MI 48226

RECEIVED

JUL 27 2009

Delphi Tax/Customs

INTEREST ACCRUED TO DATE
INTEREST RATE: EFFECTIVE 04-01-09

04.00

0.00

PINK COPY OF BILL MUST BE MAILED WITH YOUR PAYMENT

FOR OVERNIGHT PAYMENT ADDRESS GO TO CBP.GOV/BILLPAYMENT
MECHATRONIC SYSTEMS I 88 SURETY TAI

FOR PROPER CREDIT TO YOUR ACCOUNT
PAY FULL AMOUNT DUE UPON RECEIPT ►

\$2.12

AMOUNT DUE AFTER
(INCLUDING INTEREST) ►

06-15-09

\$2.42

YOUR CUSTOMS IMPORTER NO.

BILL DATE

BILL NUMBER

38-358463400

07-17-09

453426083

PLEASE ADVISE OF ANY CHANGE OF ADDRESS

Microsoft Access - [Post Entry Log]

File Edit View Insert Format Records Tools Window Help Type a question for help

Record Counter 5934689 Last Update 7/31/2009 4:26:19 PM

Post Entry Log

Entry Number 300-4833011-9 Date Received in P.E. Dept. 7/27/2009 Status CLOSED

Master File Entry #: 300-4832960-8 Entry Summary Date File Location CLOSED

Customs Due Date 8/14/2009

Documentation (1) Document

Issue Date Document

CBP 19
CBP 28
CBP 29
CBP 5955a
7/17/2009 CBP 6084 (Bill)
TIB Import Date
OTHER

Name Comment

pz3gpk - 7/31/2009 - Received Check and sent to Customs via FedEx AWB 8665
3899 0543. R. Kip

Calculate Future Dates

Date Response Submitted by P.E. Dept. 7/31/2009

Notify Recon Team

Remove check only if Post Entry action has NO affect on Recon Process

Liquidation Notes (ABI): Liquidated

Liquidation Date 7/17/2009

Date ABI Liq Status Last Checked: 11/10/2009
Destroy Date:

Iron Mountain Bar Code Label No

Date Sent to Offsite Storage

Protects: Postage And P.E.A. T.I.B. Info LE Bond Liquidated Damages

Entry Information / Recon Flagging Issues per CBP 28, CBP 29, etc. Liquidated Damages / Bill / Payment Info Increase And Refund

LIQUIDATED DAMAGES (CBP 5955A)

Case # Liquidated Damages Penalty Status

Date Issued Demand Amount Option 1 Amount

Offer In Compromised Amount Claim Cancelled

Type of Lq Damages

Late File Days Late No File

Value Reconciliation

Issue - Recon Not Filed on Underlying Entry Summaries or Late Filed
 In-Bond Failure TIB Other

Number of Underlying Entries:

26-Digit Account Code billed by Broker: DG24000000073301000000000000

Note: If Increase Duty Billed, Check "Notify Recon Team" if Flagged for Reconciliation

CUSTOMS BILL (CBP 6084) PAYMENT INFORMATION

Bill Number 453429094 Check Amount \$12,009.00

Date Issued 7/17/2009 Check Date 7/30/2009

Bill Amount \$120.09 Check Number 90768525

Bill Cancelled AFC Number 29192

Paid By Broker
 Paid By Broker To Be Reimbursed by Delphi

Check Cancelled

Record: 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 of 9 (Filtered)

Form View

Start Inbox - Microsoft Outlook Microsoft Office OnDemand - 336370 11:19 PM

DEBTOR-IN-POSSESSION

DATE: July 30, 2009
TRACE NUMBER: 14102000120995
CHECK NUMBER: 0900766525
AMOUNT PAID: \$120.09
U.S. DOLLARS

DELPHI

000001 CKS LA 09210 - 0900766525 NNNN 2105100005006 X348A1 C
BUREAU OF CUSTOMS AND BORDER PROTEC
PO BOX 70946
CHARLOTTE NC 28272-0946



SUPPLIER NO: 00178919007

INVOICE DATE	INVOICE NUMBER	BOL DESCRIPTION	P.O. REF.	INVOICE AMOUNT	DISCOUNT AMOUNT	NET AMOUNT
07/27/09	1900118177	AFC29192 DA AFC29192 TOTALS	N/A	\$120.09	\$0.00	\$120.09

Part level line item detail is attainable from Covisint Web application by registering through Delphi's Supplier Portal <https://portal.covisint.com/portal/> and requesting the Delphi ePayments application.

Payment for Customs Bill Number:

453428094

Entry Number: 300-48330119

Tax ID: 38-343047300
Please See Attached Bill

PLEASE DETACH BEFORE DEPOSITING CHECK

DELPHI
P.O. Box 972930
El Paso, TX 79997-2930

CHECK NUMBER 0900766525

50-937
213

DEBTOR-IN-POSSESSION

July 30, 2009

PAY BUREAU OF CUSTOMS AND BORDER PROTEC
TO THE
ORDER OF:

*** VOID AFTER 180 DAYS ***

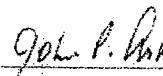
CHECK AMOUNT
\$120.09

PAY IN U.S. DOLLARS

EXACTLY *****120 DOLLARS AND 09 CENTS

JPMorgan Chase Bank, N.A.
One Chase Plaza, NY

 SECURITY FEATURES
INCLUDED:
SEE DETAILS ON BACK


John P. Roh
Authorized Signature

0900766525 0213093790

6012504421

SEND CHECK MADE PAYABLE TO:

U.S. CUSTOMS
AND BORDER PROTECTION
P.O. #3001 70946
CHARLOTTE NC 28272

FOR SERVICE/CHARGE AT:

33801
DETROIT MI

REFER INQUIRIES TO:

DETROIT MI
PORT DIRECTOR
P. McNAMARA BLDG RM 200
DETROIT MI 48226

ON THIS DATE	REFERENCE NAME	ASSIGN/ENTRY NO.	CBP BILL	TYPE OF CHARGE	AMOUNT
05-22-09		30046230129		INTEREST	

RECEIVED

JUL 27 2009

Delphi Tax/Customs

PINK COPY OF BILL MUST BE MAILED WITH YOUR PAYMENT

FOR OVERNIGHT PAYMENT ADDRESS GO TO CBP.GOV/BILLPAYMENT
DELPHI MECHATRONIC SYSTEMS I 53 SURETY 741

FOR PROPER CREDIT TO YOUR ACCOUNT
PAY FULL AMOUNT DUE UPON RECEIPT

120.09

AMOUNT DUE AFTER
(INCLUDING INTEREST)

06-12-09

120.49

YOUR CUSTOMS IMPORTER NO.

BILL DATE

BILL NUMBER

Microsoft Access [Post Entry Log]

File Edit View Insert Format Records Tools Window Help Type a question for help

Post Entry Log

Record Counter 6934680 Last Update 7/21/2009 4:23:23 PM

Entry Number 300-4833031-7 Date Received in P.E. Dept. 7/27/2009 Status CLOSED Customs Due Date 8/14/2009

Master File Entry #: 300-4832960-8 Entry Summary Date File Location CLOSED

Document(s) Issued: New Comment: pz3qpk - 7/31/2009 - Received Check and sent to Customs via FedEx AWB 8665 3899 0543. R. Kip

Issue Date Document: CBP 19 CBP 28 CBP 29 CBP 5955a 7/17/2009 CBP 6084 [Bill] TIB Import Date OTHER

Calculate Future Dates Date Response Submitted by P.E. Dept. 7/31/2009

Notify Recon Team Remove check only if Post Entry action has NO affect on Recon Process

Liquidation Notes (ABI): Liquidated Date ABI Lic Status Last Checked 7/17/2009 11/10/2020

Iron Mountain Bar Code Label No Date Sent to Offsite Storage I.E. Bond Liquidated Damages

TIB Info Liquidated Damages / Bill / Payment Info Increase And Refund

Protests, Petitions And PEA: Entry Information / Recon Flagging Issues per CBP 26, CBP 29, etc.

Liquidated Damages (CBP 5955A)

Case #: 26-Digit Account Code billed by Broker: DG240000000783010000000000

Note: If Increase Duty Billed, Check "Notify Recon Team" if Flagged for Reconciliation

Demand Amount Option 1 Amount

Offer in Compromised Amount Claim Cancelled

Type of Liq Damages Late File Days Late No File

Value Reconciliation Bill Cancelled

Issue - Recon Not Filed on Underlying Entry Summaries or Late Filed Number of Underlying Entries: Other Issue(s) - Please Describe

In-Bond Failure TIB Other

Bill Number 453428107 Check Amount \$169.22

Date Issued 7/17/2009 Check Date 7/30/2009

Bill Amount \$169.22 Check Number 900766528

AFC Number 29193 Paid By Broker

Paid By Broker - To Be Reimbursed by Delphi

Record: 14 < 9 > 11 > * of 9 (Filtered) < > Form View Check Unchecked

Start Inbox - Microsoft Outlook Microsoft Office OnDemand - [336370] 1:44 PM

DEBTOR-IN-POSSESSION

DATE: July 30, 2009
TRACE NUMBER: 14102000120998
CHECK NUMBER: 0900766528
AMOUNT PAID: \$169.22
U.S. DOLLARS

DELPHI

00004 CKS 6A 09210 - 0900766528 NNNN 2105100005006 X348A1 C
BUREAU OF CUSTOMS AND BORDER PROTEC
PO BOX 70946
CHARLOTTE NC 28272-0946



SUPPLIER NO: 00178919007

INVOICE DATE	INVOICE NUMBER	BOL DESCRIPTION	P.O. REF.	INVOICE AMOUNT	DISCOUNT AMOUNT	NET AMOUNT
07/27/09	1900268665	AFC29193 DA AFC29193	N/A	\$169.22	\$0.00	\$169.22
		TOTALS		\$169.22	\$0.00	\$169.22

Part level line item detail is attainable from Covisint Web application by registering through Delphi's Supplier Portal <https://portal.covisint.com/portal/> and requesting the Delphi ePayments application.

Payment for Customs Bill Number:

453428107

Entry Number: 300-48330317

Tax ID: 38-343047300

Please See Attached Bill

PLEASE DETACH BEFORE DEPOSITING CHECK

DELPHI
P.O. Box 972930
El Paso, TX 79997-2930

CHECK
NUMBER 0900766528

50-937
213

DEBTOR-IN-POSSESSION

July 30, 2009

PAY BUREAU OF CUSTOMS AND BORDER PROTEC
TO THE
ORDER OF:

*** VOID AFTER 180 DAYS ***

CHECK AMOUNT
\$169.22

PAY IN U.S. DOLLARS

EXACTLY *****169 DOLLARS AND 22 CENTS

JPMorgan Chase Bank, N.A.
Stamford, NY



John P. Luk
Authorized Signature

10900766528 0213093791

6012504421

U.S. CUSTOMS
ORDER PROTECTION

102-1481-1044 Doc 01780 Date 01/25/10 Entered 01/25/10 02:56:32 as Main Document
X 70946
TE NC 28272

SEARCH/CHARGE AT: MI

REFER INQUIRIES TO: DIRECTOR
ARA BLDG RM 200
MI 48226

INTEREST ACCRUED TO DATE	INTEREST RATE EFFECTIVE 04-01-09	04.00 %
PINK COPY OF BILL MUST BE MAILED WITH YOUR PAYMENT		

FOR OVERNIGHT PAYMENT ADDRESS GO TO CBP.GOV/BILLPAYMENT
MECHATRONIC SYSTEMS I 83 SURETY 741
5691

DISCLOSE OF ANY CHANGE OF ADDRESS

FOR PROPER CREDIT TO YOUR ACCOUNT PAY FULL AMOUNT DUE UPON RECEIPT		169.22
AMOUNT DUE AFTER (INCLUDING INTEREST)		08-15-09 169.78
YOUR CUSTOMS IMPORTER NO.	BILL DATE	BILL NUMBER
28-358982400	07-17-09	453428107

EXHIBIT D

Hearing Date and Time: January 12, 2012 at 10:00 a.m. (prevailing Eastern time)
Supplemental Response Date and Time: January 10, 2012 at 4:00 p.m. (prevailing Eastern time)

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
155 North Wacker Drive
Chicago, Illinois 60606
John Wm. Butler, Jr.
John K. Lyons
Ron E. Meisler

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036

Attorneys for DPH Holdings Corp., et al.,
Reorganized Debtors

DPH Holdings Corp. Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

DPH Holdings Corp. Legal Information Website:
<http://www.dphholdingsdocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----x
:
In re : Chapter 11
:
DPH HOLDINGS CORP., et al. : Case Number 05-44481 (RDD)
:
: (Jointly Administered)
Reorganized Debtors. :
:
-----x

**REORGANIZED DEBTORS' SUPPLEMENTAL REPLY WITH RESPECT
TO PROOF OF CLAIM NUMBER 2578**

("SUPPLEMENTAL REPLY REGARDING U.S. DEPARTMENT
OF HEALTH AND HUMAN SERVICES CLAIM")

DPH Holdings Corp. and its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), hereby submit this Supplemental Reply With Respect To Proof Of Claim Number 2578 (the "Supplemental Reply"), and respectfully represent as follows:

A. Preliminary Statement

1. On April 6, 2006, the United States Department of Health and Human Services (the "Claimant") filed proof of claim number 2578 asserting a claim in the amount of \$65,799.34 against Delphi Automotive Systems LLC ("DAS LLC") stemming from alleged liabilities related to overpayment of Medicare Program benefits (the "Claim"). In order to expedite the resolution of the Claim, the Reorganized Debtors seek to allow the Claim in the liquidated amount asserted by the Claimant. Accordingly, this Court should enter an order allowing proof of claim number 2578 as a general unsecured non-priority claim in the liquidated amount requested by the Claimant.

B. Background

2. On October 8 and 14, 2005, Delphi and certain of its subsidiaries and affiliates, former debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

3. On April 6, 2006, the Claimant filed the Claim.

4. On November 19, 2007, the Debtors objected to the Claim pursuant to the Debtors' Twenty-Third Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Claim, (B) Certain Equity Claims, (C) Insufficiently Documented Claim, (D) Certain Claims Not Reflected On Debtors'

Books And Records, And (E) Certain Claims Subject To Modification, Modified Claims Asserting Reclamation, Claim Subject To Modification That Is Subject To Prior Order, And Modified Claim Asserting Reclamation That Is Subject To Prior Order (Docket No. 10982) on the grounds that such claim asserted liabilities or dollar amounts that are not reflected on the Debtors' books and records.

5. On December 13, 2007, the Claimant filed the United States Of America's Response To Motion To Debtors' Objection To The Claim Of The Department Of Health And Human Services (Docket No. 11442), in which the Claimant asserts that the Debtors did not provide a sufficient basis on which to expunge the Claim (the "Response").

6. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors. In connection with the consummation of the Modified Plan, Delphi and DAS LLC emerged from chapter 11 as DPH Holdings Corp and DPH-DAS LLC, respectively.

7. In June 2010, the Reorganized Debtors requested documentation from the Claimant to support their overpayment assertion of \$65,799.34. The Reorganized Debtors received approximately 350 pages of documentation related to seventy individual Medicare beneficiaries for review.

8. On December 13, 2011, the Reorganized Debtors filed the Notice Of Sufficiency Hearing With Respect To Reorganized Debtors' Objection To Proof Of Claim Number 2578 (Docket No. 21762) (the "Sufficiency Hearing Notice").

9. By the Sufficiency Hearing Notice and pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December 7, 2006 (Docket No. 6089) (the "Claims Objection Procedures Order") and the Seventeenth Supplemental Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered October 19, 2011 (Docket No. 21657), the Reorganized Debtors scheduled a hearing (the "Sufficiency Hearing") on January 12, 2012 at 10:00 a.m. (prevailing Eastern time) in this Court to address the legal sufficiency of the proof of claim filed by the Claimant and whether their proof of claim states a colorable claim against the asserted Debtor.

10. The Reorganized Debtors are filing this Supplemental Reply to implement Article 9.6(a) of the Modified Plan, which provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests." Modified Plan, art. 9.6(a).

11. This Supplemental Reply is filed pursuant to paragraph 9(b)(i) of the Claims Objection Procedures Order. Pursuant to paragraph 9(b)(ii) of the Claims Objection Procedures Order, if a Claimant wishes to file a supplemental pleading in response to this Supplemental Reply, the Claimant shall file and serve its response no later than two business days before the scheduled Sufficiency Hearing — i.e., by January 10, 2012.

C. Relief Requested

12. By this Supplemental Reply, the Reorganized Debtors request entry of an order allowing proof of claim number 2578 in the liquidated amount of \$65,799.34, as requested by the Claimant.¹

D. Argument Regarding The Claim

13. After conducting a detailed review for each of the seventy beneficiaries, the Reorganized Debtors reconciled the Claim and have attempted to negotiate a settlement. To resolve the Claim in a cost effective and expeditious manner, the Reorganized Debtors have compromised the Claim to be allowed in the liquidated amount asserted, \$65,799.34, and to be treated as an allowed general unsecured non-priority claim against DPH-DAS LLC in accordance with the terms of the Modified Plan.

¹ In an attachment to proof of claim number 2578, the Claimant attempts to "reserve[a] right to amend th[e] claim to assert subsequently discovered liabilities." Pursuant to section 9.6(d) of the Modified Plan, "Any claim (whether a newly filed Claim or an amendment to a previously filed Claim) filed after the later of (i) the Effective Date, (ii) with respect to Claims for rejection damages, the bar date established pursuant to Article 8.3 of this Plan for the filing of such claims, (iii) with respect to Claims that are Administrative Claims, the bar date established pursuant to Articles 10.2 and 10.5 of this Plan, or (iv) with respect to Claims that are Prepetition Employee Related Obligations, the bar date established pursuant to Article 7.12(b) of this Plan, shall not be recognized, or recorded on the claims register, by the Claims Agent and shall be disallowed automatically without the need for any objection from the Debtors or the Reorganized Debtors unless such untimely filing is expressly authorized by an order of the Bankruptcy Court." Accordingly, should the Claimant to amend its Administrative Claim such amendment would not be recognized or recorded on the claims register, as the time for such amendments has passed.

E. Conclusion

14. For the foregoing reasons, and because the Claimant has never provided any legal argument that it is entitled to a claim other than that which was asserted as part of its original, prepetition claim, this Court should enter an order allowing the Claim as a general unsecured non-priority claim against DPH-DAS LLC in the amount of \$65,799.34.

WHEREFORE the Reorganized Debtors respectfully request this Court enter an order (a) allowing proof of claim number 2578 in the amount of \$65,799.34, which shall be treated as an allowed general unsecured non-priority claim against DPH-DAS LLC in accordance with the terms of the Modified Plan, and (b) granting such further and other relief this Court deems just and proper.

Dated: New York, New York
December 30, 2011

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John K. Lyons
John Wm. Butler, Jr.
John K. Lyons
Ron E. Meisler
155 North Wacker Drive
Chicago, Illinois 60606

- and -

Four Times Square
New York, New York 10036

Attorneys for DPH Holdings Corp., et al.,
Reorganized Debtors

EXHIBIT E

Company	Contact	Address1	Address2	City	State	Zip
Assistant United States Attorney	Southern District of New York	Joseph N Cordaro	86 Chambers Street, 3rd Floor	New York	NY	10007
US Customs and Border Protection	Attn Revenue Division Bankruptcy Team	6650 Telecom Dr Ste 100		Indianapolis	IN	46278

EXHIBIT F

Company	Contact	Address1	Address2	City	State	Zip
Assistant United States Attorney	Southern District of New York	Joseph N Cordaro	86 Chambers Street, 3rd Floor	New York	NY	10007
US Dept of Health and Human Services	Office of the United States Attorney	Southern District of New York	86 Chambers St	New York	NY	10007